United States Bankruptcy Court Northern District of Ohio

Suhar, Trustee, Plaintiff

Adv. Proc. No. 14-04025-kw

Internal Revenue Service, Defendant

CERTIFICATE OF NOTICE

District/off: 0647-4 User: mbokr Page 1 of 1 Date Rcvd: Jan 07, 2016

Form ID: pdf701 Total Noticed: 4

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on

Jan 09, 2016.

Suhar & Macejko, 29 E Front St Fl 2, PO Box 1497, +Andrew W. Suhar, Trustee, pla

Youngstown, OH 44501-1497

dft Ohio Department of Taxation, Attn: Bankruptcy Division, P.O. Box 530,

Columbus, OH 43216-0530 dft +State of Ohio, Office of the Attorney General, Collection Enforcement Section, Attn: Bankrutpcy Staff, 150 E. Gay Street, 21st Floor, Columbus, OH 43215-3191

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center. dft E-mail/Text: cio.bncmail@irs.gov Jan 07 2016 22:11:16 Internal Revenue Service,

P.O. Box 7346, Philadelphia, PA 19101-7346

TOTAL: 1

***** BYPASSED RECIPIENTS *****

NONE. TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Jan 09, 2016 Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on January 7, 2016 at the address(es) listed below:

Andrew W Suhar on behalf of Plaintiff Andrew W. Suhar, Trustee trustee@suharlaw.com, oh36@ecfcbis.com;aws@trustesolutions.com;mstewart@suharlaw.com;AWS@trustesolutions.net Brian M. Gianangeli on behalf of Defendant State of Ohio, Office of the Attorney General

bgianangeli@mifsudlaw.com on behalf of Defendant Ohio Department of Taxation

Brian M. Gianangeli bgianangeli@mifsudlaw.com

TOTAL: 3

IT IS SO ORDERED.

Dated: January 7, 2016 01:26:16 PM Kay Woods V United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF OHIO

IN RE:) CASE NO. 13-40435-KW
CARL A. BARNETT)) JUDGE KAY WOODS
LYNDA K. BARNETT Debtors) CHAPTER 7
ANDREW W. SUHAR, Chapter 7 Trustee) Adversary Proceeding No. 14-4025
Plaintiff,)
vs.)) AGREED JUDGMENT ORDER
CAROL L. RATKOVICH, et al. Defendants.))

This matter is before the Court upon the complaint of Plaintiff, Andrew W. Suhar, Chapter 7 Trustee and the agreement reached between Plaintiff and Defendant Internal Revenue Service. Based thereon, and for good cause shown, it is

ORDERED, ADJUDGED AND DECREED as follows:

- Plaintiff, Andrew W. Suhar, Chapter 7 Trustee shall be authorized to sell the real estate located at 5386 Jimtown Road, East Palestine, Columbiana County, Ohio having the parcel ID number 6700098000 (the "Real Estate") in fee simple, free and clear of all liens, encumbrances and other interests with all liens, encumbrances and other interests transferred to the proceeds of sale.
- 2. 2/3 of the net sale proceeds shall be paid to the co-owners of the Real Estate.
- 3. From the estate's net proceeds of sale, proceeds after payment of all Chapter 7 administrative expenses including estimated Trustee fees and expenses shall be paid 95% to Defendant Internal Revenue Service and 5% to the within estate as a carveout for the benefit of the general unsecured creditors.

IT IS SO ORDERED.

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Submitted and approved by:

/s/ Andrew W. Suhar
ANDREW W. SUHAR, ESQ. Reg. No. 0058419
Plaintiff/Attorney for Plaintiff

Agreed to and Approved by:

/s/ Steven J. Paffilas STEVEN J. PAFFILAS, Esq. United States Attorney's Office